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(c) The sanction of the Legislative Council to excesses over the sanctioned grants relating to the year 1921–22 was not obtained as the Auditor-General, in his commentary on the Appropriation Report on the accounts of this Presidency for 1921–22, stated that there was no question of sanctions being accorded after the year was over either by the Government or by the Legislative Council to cover the excesses shown in the appropriation accounts, and that no sanctions or reappropriations can be made after the close of the year. The report of the local Public Accounts Committee containing information relating to the excess expenditure was, however, placed on the table of the Legislative Council. This procedure has since been changed at the instance of the Auditor-General and the sanction of the Legislative Council was obtained to excesses over sanctioned grants relating to the year 1922–23. In the case of non-voted items of expenditure, excesses over the sanctioned allotments under the various major heads for the above year required the sanction of Government in the Finance Department and the necessary sanction has been accorded.

Mr. C. V. VENKATARAMANA AYYANGAR :—" May we know if the Government are taking any steps to prevent such recurrence hereafter, namely, of excess expenditure by various departments, and, if so, what steps have been taken ? "

The hon. Mr. R. A. GRAHAM :—" Although all departments are expected to avoid excess expenditure as far as possible, it is not always possible to avoid it, and in every country very much the same thing happens. The procedure we have adopted is, as far as possible, modelled on that of the House of Commons in England."

Mr. C. V. VENKATARAMANA AYYANGAR :—" I simply want to know if Reserved departments are not very obedient and the Transferred departments are very obedient and whether the large excess amounts spent by the departments have to be deducted from the sums that are necessarily to be reserved spent by the Transferred departments ? "

The hon. Mr. R. A. GRAHAM :—" Certainly not, Sir."

Land Revenue.

Failure of crops in Tanjore district.

*54 Q.—Mr. V. HAMID SULTAN MARAKKAYAR SAHIB : Will the hon. the Member for Revenue be pleased to state—

(a) whether he is aware that the crops in the Tanjore district have failed owing to scarcity of water in the rivers ; and

(b) whether Government have called for any figures from the local officials showing the details of lands that have yielded this year?

A.—(a) Yes in parts.

(b) No : the usual returns adequately meet the case.

Mr. S. SATYAMURTI :—" Taking the answers to the two parts of the question together, may I ask the hon. the Revenue Member as to whether he can give any idea to this House of the failure of crops in the district owing to scarcity of water ? "

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The hon. Mr. N. E. MARJORIBANKS :—" We have got the report from the Collector on the matter and I have no objection to publish it."

Mr T. ADINARAYANA CHETTIYAR :—" What is the date of the Collector's report, Sir ? "

The hon. Mr. N. E. MARJORIBANKS :—" 23rd January."

Alleged collection of interest on the arrears of assessment from the mirasidars of Tanjore district.

*55 Q.—Mr. V. PANTULU AYYAR : Will the hon. the Member for Revenue be pleased to state—

(a) whether it is a fact that the District Collector of Tanjore has ordered collection of interest at 6 per cent from the mirasidars of Tanjore district for the last fasli ;

(b) whether previous notices were served upon the defaulting mirasidars ;

(c) whether calculation of interest is ordered even for payments made during the kist collection period of February, March and April ;

(d) whether the Revenue authorities in the district collected during the last fasli $6\frac{1}{4}$ per cent over and above the actual kist due from the mirasidars who were entitled to pay only lesser rates ;

(e) whether the excess collection was made even after Government orders had been passed announcing the said reduction of $6\frac{1}{4}$ per cent ;

(f) whether Government have allowed any interest or propose to do so for the excess amount collected by them from the mirasidars ;

(g) whether interest has been collected even for payments made within the kistbandi from the landholders of any other district in the province ; if so, the names of those districts ;

(h) whether Government had collected interest as at present in any one of the 30 years preceding the last fasli ; if so, when and, if not, the special reasons for adopting a different procedure now ; and

(i) the amount that Government may realize from interest collection in the district of Tanjore ?

A.—(a), (c), & (g) The hon. Member is referred to the answer to question No. 84.

(b) A demand for payment was directed to be made in each case and interest was levied only on refusal.

(d), (e), (h) & (i) The Government have no exact information ; but as the orders of Government that the increase at resettlement should be limited to $18\frac{3}{4}$ per cent can have reached the Collector only towards the end of the fasli, it is quite possible that some excess collections were made.

(f) No.

Mr. S. SATYAMURTI :—" With reference to the answer to clause (b), may I know if the hon. the Revenue Member is in a position to say whether the demand for payment was actually made in each case before this interest was levied ? I find in the answer it is stated that the demand for payment was directed to be made, etc. I want to know whether it is made as a matter of fact."